



**CITY OF CINCINNATI  
DEPARTMENT OF COMMUNITY DEVELOPMENT  
APPLICATION FOR TAX EXEMPTION  
RENOVATION AND NEW CONSTRUCTION  
COMMERCIAL /MULTI-UNIT (4 OR MORE)**

Proposed Agreement for Community Reinvestment Area (CRA) Tax Incentives between the City of Cincinnati located in the County of Hamilton and \_\_\_\_\_ property owner.

Budgeted Use of Funds and Sources of Fund documents are required (templates are available upon request). A Proforma is required for office development and/or multi-unit housing development types of projects. If obtaining bank financing, please submit a copy of the Proforma used to apply for the financing and the name of the contact person at the bank. The submission to the bank must be used in lieu of Attachment I if bank financing is being obtained.

If the development is a commercial project, also complete Attachment II.

Is any other funding being requested from the City of Cincinnati for this project? Yes No (circle)  
If yes, the application for that funding source should include a request for tax exemption.

All applicants must pay a \$750.00 application fee payable to the State of Ohio, Department of Development. In addition, an annual fee will be collected of 1% of the annual tax exemption, but not less than \$250 or more than \$2,500. This fee will be payable with submission of Annual Report due March 1 of each year.

Address of subject property: \_\_\_\_\_ Zip: 452 \_\_\_\_\_

Property location by book-page-parcel number(s): \_\_\_\_\_

Your property must be located within the City of Cincinnati. Please attach a copy of the Tax Bill or property card (found on the Hamilton County Auditor's web-site: [www.hamiltoncountyauditor.org](http://www.hamiltoncountyauditor.org)).

Name of property owner(s): \_\_\_\_\_

Legal Name of Business: \_\_\_\_\_

Address of property owner: \_\_\_\_\_

Main Contact: \_\_\_\_\_ Phone: \_\_\_\_\_

Is this a LEED-certified development? Yes or No (circle)

If Yes, please provide documentation of LEED certification. *Acceptable forms of documentation include:* 1) proof that the development has been registered with the U.S. Green Building Council with the intent to certify, or 2) third-party verification that LEED requirements for certification have been met in the final building's design.

New Construction or Renovation (circle)

Multi Unit (4 or more units)? Yes No (circle) Number of dwelling units: \_\_\_\_\_ Will any of the units be condominiums? Yes No (circle) If yes, the condominium units qualify as single-family residential and the applicant should use the single family exemption application.

Project Description: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Please submit a copy of the proposed construction plans.

Mixed Use Please describe by giving the number of units and type: \_\_\_\_\_

\_\_\_\_\_

Existing Structure (if any): size approximately \_\_\_\_\_square feet; estimated construction cost  
\$ \_\_\_\_\_

New or remodeled structure: size after project approximately \_\_\_\_\_ square feet; estimated  
cost of project construction remodeling \$ \_\_\_\_\_

Project will begin: \_\_\_\_\_ and be completed \_\_\_\_\_

Brief Description of Development Experience: \_\_\_\_\_

\_\_\_\_\_

Does the property owner:

Owe any delinquent taxes to the State of Ohio or a political subdivision of the state?  
Yes No (circle)

Any moneys to the State or a state agency for the administration or enforcement of any  
environmental laws of the State? Yes No (circle)

Any other moneys to the State, a state agency or a political sub-division of the State that are past  
due, whether the amounts owed are being contested in a court of law or not? Yes No (circle)

If yes to any of the above, please provide details of each instance including but not limited to the  
location, amounts, and/or case identification numbers (add additional sheets).

The Applicant authorizes the City and/or the Ohio Department of Development to inspect the  
personal financial statements of the Applicant, including but not limited to tax records and other  
similar information not ordinarily open to public inspection; and authorizes the Ohio  
Environmental Protection Agency and the Ohio Department of Taxation to release information to  
the City and/or the Ohio Department of Development in connection with the above statements.

Note: The above statements as to taxes and other obligations, and authorization to inspect, are  
required by Ohio Revised Code Section 9.66 (C) (1), As provided by statute, a knowingly false  
statement under this paragraph may be prosecuted as a first degree misdemeanor under Ohio  
Revised Code 2921.13 (D) and may render the Applicant ineligible for any future economic  
development assistance from the state or any political subdivision. Please initial that you have  
read the above X \_\_\_\_\_

## **Application Compliance Information:**

1. Tax exemption for a multi-unit project for new construction and rehabilitation may be granted for up to eight years of exemption up to a maximum exemption of \$83,584 of assessed value of the unit (approximately equal to \$238,810 market value); up to fifteen years tax exemption for new construction of commercial and industrial properties; and up to twelve years tax exemption for renovation of commercial and industrial project.
2. A tax exemption agreement must first be completed with the City of Cincinnati and approved by City Council.
3. A Payment in Lieu of Taxes Agreement with the Board of Education for 25% of the full amount of exempt real property taxes that would have been paid to Hamilton County if the tax exemption were not in effect must be completed.
4. Once construction is complete the total cost of the project must be submitted. Two acceptable examples are:
  - 1) The Affidavit of the draw payments of the construction contract. (Please ensure that the affidavit includes a description of the work completed.)
  - 2) A notarized affidavit identifying the general categories of the work completed, the date the work was completed, and each category's expense. You must document at least \$100,000 in costs
5. Once construction is complete, please submit a copy of the property tax bill from the Hamilton County Auditor's Office: [www.hamiltoncountyauditor.org](http://www.hamiltoncountyauditor.org).
6. Once construction is complete, a copy of all closed Building Permit(s) and /or the Certificate of Occupancy issued for the work claimed must be submitted. Please call your contractor or the City of Cincinnati Building and Permit Department at 352-3271 to obtain the closed permits. Information can also be obtained on the web-site: [www.cintibuildings.org](http://www.cintibuildings.org)
7. Construction completed in 2005 must submit application by December 31, 2005 in order to be reflected on tax bills in 2007. Construction projects completed prior to 2005 will be reviewed by the Hamilton County Auditor's Office as they are received.
8. All final costs and a copy of all closed Building Permit(s) and /or the Certificate of Occupancy must be submitted no later than 24 months from completion of construction.
9. All work must be completed on or before the expiration of the authorizing the tax abatement Ordinance No. 342-2002: October 23, 2007
10. All Applicants must pay an annual fee 1% of the annual tax exemption, but not less than \$250 or more than \$2,500. This fee will be payable with submission of Annual Report due March 1 of each year.

**Important Notes:**

- ❖ Exemption value is determined by the Hamilton County Auditor's Office.
- ❖ The Housing Officer may revoke the tax exemption any time after the first year if the property has building code violations or is delinquent in the property tax.
- ❖ Any person aggrieved under sections 3735.65 to 3735.69 of the Revised Code may appeal in writing to the Community Reinvestment Area Housing Council, which shall have the authority to overrule any decision of a Housing Officer. Appeals may be taken from a decision of the Housing Council to the Court of Common Pleas of the county where the area is located.
- ❖ City of Cincinnati Council may rescind the ordinance granting tax abatement at their discretion.

**Acknowledgement Information:**

Applicant acknowledges that it is not eligible for tax exemption if Applicant commences the Project prior to the execution of the Community Area Tax Exemption Agreement.

The Applicant agrees to supply additional information upon request.

Applicant affirmatively covenants that the information contained in and submitted with this application is complete and correct including all attachments.

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Signature of Applicant

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Date

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Name printed

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Title (if signed as officer)

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Signature (City of Cincinnati)

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Date

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Name printed

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Title (if signed as officer)

## ATTACHMENT II

### Commercial Applicants, please complete.

Nature of commercial/industrial activity (manufacturing, warehousing, wholesale or retail stores, or other) to be conducted at the site. \_\_\_\_\_

List primary 4 digit Standard Industrial Code (SIC) # \_\_\_\_\_ Business may also list other relevant SIC numbers.

Form of business enterprise (corporation, partnership, proprietorship, LLC or other):  
\_\_\_\_\_

Job Creation and Retention. The Company will agree to use its best efforts to retain and/or create at least the following estimated number of employee positions at the Property in connection with the Project, in accordance with the specified schedule, and to maintain the minimum employment levels throughout the period of real property tax exemption.

Existing positions at the site of the project enterprise to be retained:

Full-time permanent _____ employees; total annual payroll \$ _____	
Full-time temporary _____ employees; total annual payroll \$ _____	
Part-time permanent _____ employees; total annual payroll \$ _____	Part-
time temporary _____ employees; total annual payroll \$ _____	

Existing positions at other locations in Ohio:

Full-time permanent _____ employees.
Full-time temporary _____ employees.
Part-time permanent _____ employees.
Part-time temporary _____ employees.

Estimate the number of new employees the property owner will cause to be created at the facility that is the project site within three years. Job creation projection must be itemized by the name of the employer (add an additional page) "New Employees" are for purposes of this paragraph only defined as: persons employed in construction of the improvements to be exempted from taxation; and persons first employed by the applicant at the project site, not subject to City of Cincinnati income taxes within two years prior to employment:

Full-time permanent _____ employees; total annual payroll \$ _____
During the first twelve months of the agreement: _____ positions.
During the second twelve months of the agreement: _____ additional positions.
During the third twelve months of the agreement: _____ additional positions.

Full-time temporary _____ employees; total annual payroll \$ _____
During the first twelve months of the agreement: _____ positions.
During the second twelve months of the agreement: _____ additional positions.
During the third twelve months of the agreement: _____ additional positions.

Part-time permanent _____ employees; total annual payroll \$ _____
During the first twelve months of the agreement: _____ positions.

During the second twelve months of the agreement:\_\_\_\_\_ additional positions.

During the third twelve months of the agreement:\_\_\_\_\_ additional positions.

Part-time temporary \_\_\_\_\_ employees; total annual payroll \$ \_\_\_\_\_

During the first twelve months of the agreement:\_\_\_\_\_ positions.

During the second twelve months of the agreement:\_\_\_\_\_ additional positions.

During the third twelve months of the agreement:\_\_\_\_\_ additional positions.

Will the project involve relocation of employment positions or assets from one Ohio location to another?

Yes No (circle)

If yes, state the location from which employment positions or assets will be relocated and the location to where the employment positions or assets will be

located:\_\_\_\_\_

State the enterprise's current employment level in Ohio (itemized for full and part-time and permanent and temporary employees):\_\_\_\_\_

State the enterprise's current employment level for each facility affected by the relocation, detailing the number and type of employees and/or assets:

What is the projected impact of the relocation, detailing the number and type of employees and/or assets to be relocated?\_\_\_\_\_

(Note: Ohio Revised Code Section 3735.673 requires the City formally to notify each county or municipal corporation from which the enterprise intends to relocate, and the Ohio Department of Development, prior to approval of a tax exemption agreement.)

Prior Agreement. Applicant represents and warrants that neither Applicant, nor any "predecessor" or "related member" is a party to another agreement granting tax exemption relating to a structure in this state at which the Applicant (or the predecessor or related member) has discontinued or intends to discontinue operations prior to the expiration of the term of that agreement. (Note: This information is required by Ohio Revised Code 3735.671 (E). As used herein "predecessor" means a person or entity that has transferred assets or equity to Applicant, which transfer resulted in the full or partial non-recognition of gain or loss, or resulted in a carryover basis, both as determined by rule adopted by the Ohio Tax Commissioner; and "related member" has the same meaning as defined in Ohio Revised Code 5733.042 without regard to division (B) of that section.)

Estimated existing (if any) value of machinery, equipment, furniture, and fixtures at the Property: \$\_\_\_\_\_.

Estimated existing (if any) value of machinery, equipment, furniture, and fixtures used at another location in Ohio and relocated or to be relocated to the Property: \$\_\_\_\_\_.

Estimated added value of machinery, equipment, furniture, and fixtures to be located at the Property as a result of the Project: \$\_\_\_\_\_.

Estimated existing value (if any) of inventory held at the Property \$\_\_\_\_\_.

Estimated existing value (if any) of inventory held at another location in Ohio and relocated or to be relocated to the Property \$\_\_\_\_\_.

Estimated added value of inventory to be located at the Property as a Result of the Project:  
\$\_\_\_\_\_.

Estimated total value of inventory to be located at the Property at the conclusion of the Project:  
\$\_\_\_\_\_.